## IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MARYLAND

PEDRO PONCEANO \*

Plaintiff

vs. \* CIVIL ACTION NO. MJG-02-2727

INTERNAL REVENUE SERVICE \*

Defendant \*

\* \* \* \* \* \* \* \* \*

## MEMORANDUM AND ORDER

The Court has before it Plaintiff's Moving (sic) for

Joinder of Additional Parties and Amendment of Pleadings and
the materials submitted relating thereto. The Court finds
that neither a response nor a hearing is necessary.

Plaintiff seeks to identify properly the Defendant in this tax refund suit. He has timely moved to do so.

For the foregoing reasons:

- 1. Plaintiff's Moving (<u>sic</u>) for Joinder of Additional Parties and Amendment of Pleadings is GRANTED.
- 2. The "Amend to Complaint" is accepted for filing.
- 3. The caption of the case shall be changes as set forth above.

SO ORDERED, on Monday, 10 March, 2003.

/ s /
Marvin J. Garbis
United States District Judge